

Message Text

UNCLASSIFIED

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ORIGIN EB-08

INFO OCT-01 EA-09 IO-14 ISO-00 FEA-01 AGRE-00 CEA-01
CIAE-00 COME-00 DODE-00 FRB-01 H-02 INR-07 INT-05
L-03 LAB-04 NSAE-00 NSC-05 PA-02 AID-05 SS-15
STR-04 ITC-01 TRSE-00 USIA-15 PRS-01 SP-02 OMB-01
/107 R

DRAFTED BY EB/OT/TA:JRCUNNINGHAM:STM

APPROVED BY EB/OT/TA:DJ DUNFORD

AGRICULTURE:ASTOLLER

COMMERCE:ELESLIE

L/EB:CROH

EA/ANP:TWADJA

-----108543 281131Z /23

R 272034Z JUL 77

FM SECSTATE WASHDC

TO AMEMBASSY CANBERRA

INFO USMISSION GENEVA

UNCLAS STATE 175982

E.O. 11652: N/A

TAGS: ETRD, AU

SUBJECT: AUSTRALIAN SALES TAX ON IMPORTS

1. THE 1976 EDITION OF THE EXPORTERS ENCYCLOPEDIA - WORLD MARKETING GUIDE, PUBLISHED BY DUN AND BRADSTREET QUOTES FROM A LETTER SUPPLIED BY THE ASSISTANT COMMISSIONER OF TAXATION, CANBERRA QTE WITH FEW EXCEPTIONS IMPORTED GOODS AND AUSTRALIAN GOODS ARE CLASSIFIED ON THE SAME BASIS FOR EXEMPTION OR RATING PURPOSES UNQTE. THE LETTER HOWEVER LISTS SEVEN CATEGORIES OF GOODS WHICH PAY A 15 PERCENT SALES TAX IF IMPORTED BUT WHICH ARE EXEMPT IF OF AUSTRALIAN PRODUCTION. THE CATEGORIES ARE (A) FOOD FOR UNCLASSIFIED

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BIRDS AND LIVESTOCK, (B) PRIMARY PRODUCTS, (C) METALS RECOVERED FROM ORES, (D) FRUIT JUICES, (E) FRUIT JUICE CONCENTRATES AND CORDIALS CONTAINING 25 PERCENT OR MORE OF AUSTRALIAN FRUIT JUICE, (F) WINE, BEER AND CIDER, (G) BRIQUETTES, CHARCOAL, COKE, CRUDE TAR AND POWER ALCOHOL.

2. THE AUSTRALIAN TRADE OFFICE IN NEW YORK WHICH SUPPLIED

THE INFORMATION TO THE PUBLISHER HAS CONFIRMED THAT IT IS CORRECT. NEITHER THEY NOR THE EMBASSY HOWEVER CAN SHED ADDITIONAL LIGHT ON THE BACKGROUND OR APPLICATION OF THE TAX. NEITHER AGRICULTURE, COMMERCE OR STATE HAVE ANY RECORDS DEALING WITH THIS TAX.

3. BASED ON AVAILABLE INFORMATION THE TAX APPEARS TO BE A VIOLATION OF GATT ARTICLE III. BEFORE PURSUING THE MATTER FURTHER WE WOULD APPRECIATE RECEIVING ANY INFORMATION THE EMBASSY MAY HAVE ON THIS TAX AND ANY COMMENTS GOA OFFICIALS MAY VOLUNTEER ON COMPATIBILITY OF TAX WITH GATT. VANCE

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: SALES, IMPORTS, TAX LAW
Control Number: n/a
Copy: SINGLE
Sent Date: 27-Jul-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01-Jan-1960 12:00:00 am
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977STATE175982
Document Source: CORE
Document Unique ID: 00
Drafter: JRCUNNINGHAM:STM
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D770270-0608
Format: TEL
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1977/newtext/t19770712/aaaaaknc.tel
Line Count: 74
Litigation Code IDs:
Litigation Codes:
Litigation History:
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Message ID: d602f762-c288-dd11-92da-001cc4696bcc
Office: ORIGIN EB
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: n/a
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 17-Feb-2005 12:00:00 am
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 1731164
Secure: OPEN
Status: NATIVE
Subject: AUSTRALIAN SALES TAX ON IMPORTS
TAGS: ETRD, AU
To: CANBERRA
Type: TE
vdkgvwkey: odb://SAS/SAS.dbo.SAS_Docs/d602f762-c288-dd11-92da-001cc4696bcc
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